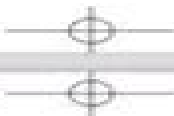


**CP4** Mary Coleman opened Mary's Maids Cleaning Service on July 1, 2014. During July, the company completed the following transactions.

- |        |  |
|--------|--|
| July 1 | Shareholders invested \$15,000 cash in the business in exchange for ordinary shares. |
| 1      | Purchased a used truck for \$10,000, paying \$3,000 cash and the balance on account. |
| 3      | Purchased cleaning supplies for \$1,700 on account.                                  |
| 5      | Paid \$1,800 on a one-year insurance policy, effective July 1.                       |
| 12     | Billed customers \$4,200 for cleaning services.                                      |
| 18     | Paid \$1,000 of amount owed on truck, and \$400 of amount owed on cleaning supplies. |
| 20     | Paid \$1,900 for employee salaries.  |
| 21     | Collected \$2,400 from customers billed on July 12.                                  |
| 25     | Billed customers \$2,100 for cleaning services.                                      |
| 31     | Paid gasoline for the month on the truck, \$400.                                     |
| 31     | Declared and paid a \$500 cash dividend.   |



The chart of accounts for Mary's Maids Cleaning Service contains the following accounts: No. 101 Cash, No. 112 Accounts Receivable, No. 126 Supplies, No. 130 Prepaid Insurance, No. 157 Equipment, No. 158 Accumulated Depreciation—Equipment, No. 201 Accounts Payable, No. 212 Salaries and Wages Payable, No. 311 Share Capital—Ordinary, No. 320 Retained Earnings, No. 332 Dividends, No. 350 Income Summary, No. 400 Service Revenue, No. 633 Gasoline Expense, No. 631 Supplies Expense, No. 711 Depreciation Expense, No. 722 Insurance Expense, and No. 726 Salaries and Wages Expense.

**Instructions**

- Journalize and post the July transactions. Use page J1 for the journal.
- Prepare a trial balance at July 31 on a worksheet.
- Enter the following adjustments on the worksheet, and complete the worksheet.
  - Unbilled fees for services performed at July 31 were \$1,300.
  - Depreciation on equipment for the month was \$200.
  - One-twelfth of the insurance expired.
  - An inventory count shows \$280 of cleaning supplies on hand at July 31.
  - Accrued but unpaid employee salaries were \$630.
- Prepare the income statement and retained earnings statement for July, and a classified statement of financial position at July 31, 2014.
- Journalize and post the adjusting entries. Use page J2 for the journal.
- Journalize and post the closing entries, and complete the closing process. Use page J3 for the journal.
- Prepare a post-closing trial balance at July 31.

(b) Trial balance totals \$28,600

(d) Net income \$2,900  
 Total assets \$25,330

(g) Trial balance totals  
 \$25,530

# Comprehensive Problem For Chapters 4 Answers

**Oy Leuangthong, K. Daniel**  
**Khan, Clayton V. Deutsch**



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*Financial Accounting* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them **Accounting Information Systems Australasian Edition** Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business

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**Accounting Principles** Philip E. Fess,Carl S. Warren,1993     *College Accounting* Jeffrey Slater,2003     The Complete Problem Solver John D. Arnold,1992-05-21 Presents a decision making framework referred to here as the Complete Thought Process that allows readers to explore and weigh three critical elements of any determination root cause analysis option analysis and risk analysis Explains how to smoke out issues define what needs to be resolved establish criteria identify and test alternatives trouble shoot and refine decisions Packed with cases and examples from the author s 30 years of consulting experience with some of the world s most successful companies     *The Electrician* ,1919     Federal Tax '97 Comprehensive Kramer,1996     Python Algorithms Magnus Lie Hetland,2014-09-17 *Python Algorithms* Second Edition explains the Python approach to algorithm analysis and design Written by Magnus Lie Hetland author of *Beginning Python* this book is sharply focused on classical algorithms but it also gives a solid understanding of fundamental algorithmic problem solving techniques The book deals with some of the most important and challenging areas of programming and computer science in a highly readable manner It covers both algorithmic theory and programming practice demonstrating how theory is reflected in real Python programs Well known algorithms and data structures that are built into the Python language are explained and the user is shown how to implement and evaluate others     **Answers to Questions and Problems** Alfred William Bays,1922

*College Accounting* John Ellis Price, 1998-10      **Quantitative Approaches to Management** Richard I. Levin, Charles Atkinson Kirkpatrick, David S. Rubin, 1982      *Financial & Managerial Accounting* Carl S. Warren, James M. Reeve, Philip E. Fess, 1999 Corporate Financial Accounting by Warren Reeve and Fess incorporates innovations both in content and learning methods This respected author team addresses the needs of both preparers and users of accounting information in an interesting and enlightening manner      **Computational Complexity of Counting and Sampling** Istvan Miklos, 2019-02-21 Computational Complexity of Counting and Sampling provides readers with comprehensive and detailed coverage of the subject of computational complexity It is primarily geared toward researchers in enumerative combinatorics discrete mathematics and theoretical computer science The book covers the following topics Counting and sampling problems that are solvable in polynomial running time including holographic algorithms P complete counting problems and approximation algorithms for counting and sampling First it opens with the basics such as the theoretical computer science background and dynamic programming algorithms Later the book expands its scope to focus on advanced topics like stochastic approximations of counting discrete mathematical objects and holographic algorithms After finishing the book readers will agree that the subject is well covered as the book starts with the basics and gradually explores the more complex aspects of the topic Features Each chapter includes exercises and solutions Ideally written for researchers and scientists Covers all aspects of the topic beginning with a solid introduction before shifting to computational complexity s more advanced features with a focus on counting and sampling      **Industrial Management** , 1920

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